

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16206900400000</div> <div>Red Oak City</div> <div>P O Box 475</div> <div>Red Oak, IA 51566</div>		
CITY OF RED OAK, IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,274,532		2,274,532	2,284,039
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,274,532		2,274,532	2,284,039
Delinquent property taxes	0		0	0
TIF revenues	160,337		160,337	179,594
Other city taxes	730,664	0	730,664	773,076
Licenses and permits	60,470	0	60,470	44,775
Use of money and property	13,744	4,966	18,710	23,180
Intergovernmental	878,680	0	878,680	961,397
Charges for fees and service	599,620	1,714,451	2,314,071	2,348,090
Special assessments	0	0	0	0
Miscellaneous	325,423	15,588	341,011	366,750
Other financing sources	959,738	0	959,738	289,718
Total revenues and other sources	6,003,208	1,735,005	7,738,213	7,270,619
Expenditures and Other Financing Uses				
Public safety	2,238,096	0	2,238,096	2,349,518
Public works	885,139	0	885,139	1,083,468
Health and social services	117,449	0	117,449	18,839
Culture and recreation	831,916	0	831,916	847,327
Community and economic development	185,430	0	185,430	254,656
General government	99,609	0	99,609	132,783
Debt service	636,702	0	636,702	692,283
Capital projects	416,576	0	416,576	459,404
Total governmental activities expenditures	5,410,917	0	5,410,917	5,838,278
Business type activities	0	1,896,172	1,896,172	2,110,287
Total ALL expenditures	5,410,917	1,896,172	7,307,089	7,948,565
Other financing uses, including transfers out	959,738	0	959,738	288,718
Total ALL expenditures/And other financing uses	6,370,655	1,896,172	8,266,827	8,237,283
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-367,447	-161,167	-528,614	-966,664
Beginning fund balance July 1, 2013	3,785,257	2,761,838	6,547,095	2,784,372
Ending fund balance June 30, 2014	3,417,810	2,600,671	6,018,481	1,817,708
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 5,655,000	Other long-term debt	\$ 0	
Revenue debt	\$ 2,600,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,839,607	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/25/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Mary L. Bolton		712	623-6510	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/20/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF RED OAK			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,150,443	746,334		377,755	0	0	2,274,532			2,274,532	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,150,443	746,334		377,755	0	0	2,274,532		T01	2,274,532	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,150,443	746,334		377,755	0	0	2,274,532			2,274,532	6
7	TIF revenues			160,337				160,337		T01	160,337	7
	Other city taxes											
8	Utility tax replacement excise taxes	57,769	37,562	0	18,680	0	0	114,011		T15	114,011	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	1,522	1,326	0	1,088	0	0	3,936	0	T19	3,936	12
13	Hotel/motel tax	80,088	0	0	0	0	0	80,088	0	T19	80,088	13
14	Other local option taxes	0	532,629	0	0	0	0	532,629	0	T09	532,629	14
15	TOTAL OTHER CITY TAXES	139,379	571,517	0	19,768	0	0	730,664	0		730,664	15
16	Section B - LICENSES AND PERMITS	60,470	0	0	0	0	0	60,470	0	T29	60,470	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,391	0	0	0	0	0	5,391	4,966	U20	10,357	18
19	Rents and royalties	8,353	0	0	0	0	0	8,353	0	U40	8,353	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	13,744	0	0	0	0	0	13,744	4,966		18,710	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	77	0	77	0	B89	77	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	5,000	0	0	0	0	0	5,000	0	B79	5,000	30
31	Payment in lieu of taxes	2,000	0	0	0	0	0	2,000	0	B30	2,000	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	7,000	0	0	0	77	0	7,077	0		7,077	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		573,360					573,360		C46	573,360	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	209,562	0	209,562	0	C89	209,562	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	573,360	0	0	209,562	0	782,922	0		782,922	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	16,295	0	0	0	0	0	16,295	0	D89	16,295	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	65,000	0	0	0	0	0	65,000	0	D89	65,000	66
67	insurance reimbursement	0	7,386	0	0	0	0	7,386	0	D89	7,386	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	81,295	7,386	0	0	0	0	88,681	0		88,681	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	88,295	580,746	0	0	209,639	0	878,680	0		878,680	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,002,292	A91	1,002,292	73
74	Sewer	0	0	0	0	0	0	0	643,227	A8Ø	643,227	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	58,960	0	0	0	0	0	58,960	0	AØ1	58,960	78
79	Landfill/garbage	0	0	0	0	0	0	0	68,932	A81	68,932	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	28,960	0	0	0	0	0	28,960	0	A89	28,960	90
91	Prisoner care	5,141	0	0	0	0	0	5,141	0	A89	5,141	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	411,308	0	0	0	0	0	411,308	0	A89	411,308	93
94	Sidewalk street repair charges	625	0	0	0	0	0	625	0	A44	625	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	54,013	0	0	0	0	0	54,013	0	A03	54,013	98
99	Library charges	7,205	0	0	0	0	0	7,205	0	A89	7,205	99
100	Park, recreation, and cultural charges	25,273	0	0	0	0	0	25,273	0	A61	25,273	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify		0	0	0	0	0	0	0		0	102
103	misc revenue - maps & copies/reimbursement	8,135	0	0	0	0	0	8,135	0		8,135	103
104	TOTAL CHARGES FOR SERVICE	599,620	0	0	0	0	0	599,620	1,714,451		2,314,071	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	70,924	600	0	0	25,270	0	96,794	150	U99	96,944	108
109	Deposits and sales/fuel tax refunds	1,869	0	0	0	0	0	1,869	15,438	U99	17,307	109
110	Sale of property and merchandise	204,725	0	0	0	0	2,565	207,290	0	U11	207,290	110
111	Fines	6,885	0	0	0	0	0	6,885	0	U30	6,885	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	abatement reimbursement	12,585	0	0	0	0	0	12,585	0		12,585	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	296,988	600	0	0	25,270	2,565	325,423	15,588		341,011	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF RED OAK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,348,939	1,899,197	160,337	397,523	234,909	2,565	5,043,470	1,735,005		6,778,475	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	71,815	60,000		762,517	65,406	0	959,738	0		959,738	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	71,815	60,000	0	762,517	65,406	0	959,738	0		959,738	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,420,754	1,959,197	160,337	1,160,040	300,315	2,565	6,003,208	1,735,005		7,738,213	132
133												133
134	Beginning fund balance July 1, 2013	1,298,187	2,919,646	112,846	248,969	-1,051,001	256,610	3,785,257	2,761,838		6,547,095	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,718,941	4,878,843	273,183	1,409,009	-750,686	259,175	9,788,465	4,496,843		14,285,308	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	718,669	0	0	0	0	0	718,669		E62	718,669	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,272	0	0	0	0	0	1,272		E89	1,272	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	3,126	0	0	0	0	0	3,126		E59	3,126	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	730,154	0	0	0	0	0	730,154		E24	730,154	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	26,918	0	0	0	0	0	26,918		E32	26,918	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	757,957	0	0	0	0	757,957		E89	757,957	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,480,139	757,957	0	0	0	0	2,238,096			2,238,096	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	368,248	0	0	0	0	368,248		E44	368,248	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	81,177	0	0	0	0	81,177		E44	81,177	48
49	Traffic control safety — Current operation	0	8,154	0	0	0	0	8,154		E44	8,154	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	16,791	0	0	0	0	16,791		E44	16,791	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	288,511	0	0	0	0	0	288,511		E01	288,511	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	122,258	0	0	0	0	122,258		E89	122,258	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	288,511	596,628	0	0	0	0	885,139			885,139	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	117,449	0	0	0	0	0	117,449		E79	117,449	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	117,449	0	0	0	0	0	117,449			117,449	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	205,001	0	0	0	0	0	205,001		E52	205,001	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	251,695	0	0	0	0	0	251,695		E61	251,695	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	32,956	0	0	0	0	32,956		E61	32,956	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	122,978	652	0	0	0	0	123,630		E03	123,630	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	72,089	146,545	0	0	0	0	218,634		E61	218,634	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	651,763	180,153	0	0	0	0	831,916			831,916	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	31,546	138,575	0	0	0	170,121		E89	170,121	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	15,309	0	0	0	0	15,309		E89	15,309	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	46,855	138,575	0	0	0	185,430			185,430	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,755	0		0	0	0	14,755		E29	14,755	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	66,820	0		0	0	0	66,820		E23	66,820	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	9,302	0		0	0	0	9,302		E25	9,302	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	8,732	0		0	0	0	8,732		E89	8,732	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	99,609	0	0	0	0	0	99,609			99,609	176
177	Section G — DEBT SERVICE	0	0	0	636,702		0	636,702			636,702	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	636,702	0	0	636,702			636,702	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	416,576	0	416,576			416,576	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	416,576	0	416,576			416,576	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	416,576	0	416,576			416,576	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,637,471	1,581,593	138,575	636,702	416,576	0	5,410,917			5,410,917	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF RED OAK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								903,689	E91	903,689	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							951,436	951,436	E80	951,436	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							41,047	41,047	E81	41,047	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF RED OAK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,896,172		1,896,172	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,637,471	1,581,593	138,575	636,702	416,576	0	5,410,917	1,896,172		7,307,089	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	50,000	891,875		0	17,863		959,738	0		959,738	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	50,000	891,875	0	0	17,863	0	959,738	0		959,738	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,687,471	2,473,468	138,575	636,702	434,439	0	6,370,655	1,896,172		8,266,827	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nondisposable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,600,671		2,600,671	269
270	Total ending fund balance June 30, 2014	1,031,470	2,405,375	134,608	772,307	-1,185,125	259,175	3,417,810	2,600,671		6,018,481	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,718,941	4,878,843	273,183	1,409,009	-750,686	259,175	9,788,465	4,496,843		14,285,308	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF RED OAK

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,235,525

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 2,245,000	29U 0	39U 150,000	49U 2,095,000	49U 0	49U 0	49U 0	I89 53,680		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
9. Improv	19U 2,505,000	29U 0	39U 195,000	49U 2,310,000	49U 0	49U 0	49U 0	I89 36,358		
10. Library	19U 1,465,000	29U 0	39U 215,000	49U 1,250,000	49U 0	49U 0	49U 0	I89 39,245		
11. SRF	19U 2,685,000	29U 0	39U 85,000	49U 0	49U 0	49U 2,600,000	49U 0	I89 80,550		
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	8,900,000	0	645,000	5,655,000	0	2,600,000	0	209,833		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	216,792,148	x .05 = \$	10,839,607

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)	
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				
	\$	0	\$	0	0	6,018,481	6,018,481

REMARKS

V98